

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 340

April 2003

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 'Assessment Date' for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)

Last date to make pension report and payment for fourth quarter of 2002 by counties participating in Public Employees' Retirement Fund.
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)

Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)
- 21 Last day that township boards meet to consider 2002 Annual Reports of township trustees - third Tuesday after the first Monday (IC 36-6-6-9)
- 27 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)
- 30 File 2002 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)

Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)

Last day to file quarterly unemployment compensation report with the Department of Workforce Development.

Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from County Treasurer. (IC 5-13-7-6)

Last day to provide each employee with a W-2.

Last day to file quarterly report for the last quarter of 2002 with Internal Revenue Service.

Last day for the Board of County Commissioners and County Council to meet to organize and elect officers for the year 2003.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 2

April 2003

REMINDER OF ORDER OF BUSINESS
(Continued)

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 22 Legal Holiday - Washington's Birthday (IC 1-1-9-1)

March

- 1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)
- 3 Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)
- 9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7) (Prior to March 10)
- 10 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

April

- 15 Members of Tax Adjustment Board to be appointed before this date to serve one year in counties that have not abolished such board. (IC 6-1.1-29-2) Abolishment of the board is IC 6-1.1-29-9.

Last Day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.
- 18 Legal Holiday – Good Friday (IC 1-1-9-1)
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.

Last day to file quarterly unemployment compensation reports with the Department of Workforce Development.
- 22,23,24 State Board of Accounts called meeting for County Recorders – Fort Wayne

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 3

April 2003

REMINDER OF ORDER OF BUSINESS
(Continued)

April - (continued)

- 30 Prepare inventory of Loans to Common, Congressional, Permanent Endowment and Cemetery Trust Funds.

Last day to file quarterly report of Federal withholdings tax with Director of Internal Revenue Service.

May

- 1 Last day for Township Trustee to report to County Auditor all unpaid claims, because of lack of funds, for losses caused by dogs. (IC 15-5-9-11)

Prepare and send report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 2003, as shown in this report. (IC 21-1-3-7)

Prepare report of school funds (Form No. 6) and present the report to the Board of Commissioners for approval. After approval, mail one copy to the State Department of Education, 229 State House, and one copy to the Auditor of State, 240 State House.

- 6 Primary Election Day – Legal Holiday (IC 1-1-9-1)

- 10 Last day for filing applications for tax deductions to obtain deduction on 2003 payable 2004 taxes. (IC 6-1.1-12.2)

- 12 First installment of property taxes due. (IC 6-1.1-22-9)

Last day to make report to Auditor of State of all unpaid claims against the dog fund not covered by distributions to townships in March 2003. (IC 15-5-9-11) (Second Monday in May)

- 15 On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)

Period for normal filing of personal property schedules ends. (IC 6-1.1-1-7)

- 20 Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue.

- 21,22,23 State Board of Accounts called meeting for County Auditors - Indianapolis

- 26 Memorial Day – Legal Holiday (IC 1-1-9-1)

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 4

April 2003

REMINDER OF ORDER OF BUSINESS
(Continued)

June

- 1 On or before this date County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-16)

County Auditor to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1.

Last day township assessors shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the assessor on or before the filing date of that year.

- 10,11,12 State Board of Accounts called meetings for Clerk of the Circuit Courts - Indianapolis

- 15 On or before June 15 the County Auditor is to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year. (IC 6-1.1-11-5)

- 20 Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.

On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. (IC 6-1.1-27-3)

- 30 County Treasurer to certify list of real property eligible for tax sale to County Auditor on or before July 1.

OBSOLETE VOLUMES

All articles from Volumes 292 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 292 and earlier may be deleted from your file.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 5

April 2003

2003 SOCIAL SECURITY WAGE BASE TO INCREASE

The maximum earnings subject to the social security tax and Medicare will increase for 2003 as shown in the following schedule:

Maximum earnings subject to Social Security	\$ 87,000
---	-----------

FICA tax rates will remain at current levels which are:

Social Security Rate	6.20 %
Medicare Rate	<u>1.45 %</u>

Total Withholding Rate	<u>7.65 %</u>
------------------------	---------------

The Internal Revenue Service hot-line for questions on reporting Social Security Wages is 800-829-1040.

**REPORT OF NAMES, ADDRESSES, DUTIES
AND COMPENSATION OF PUBLIC EMPLOYEES (FORM 100R)**

All Counties must file with the State examiner, State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, Indiana 46204, on or before January 31, Form 100-R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. A supply of this form must be secured from you public printer. The State board of Accounts does not supply this form.

IC 5-11-13-3 states, "...A person who violates section 1 of this chapter commits a class C infraction; if violated by an elective state officer, he is liable to impeachment, and if violated by any other person, he is subject to removal for neglect of duty."

MEETING ON LEGAL HOLIDAYS

January 1, January 20, February 12, and February 15, are legal holidays. The board of county commissioners and the county board of finance may consider it undesirable to meet on a holiday and may wish to meet on the following day instead. It is our thought that actions taken at a meeting held on a legal holiday would be binding if there were no other legal disabilities connected with such actions. We do not believe, however, that any question should arise by reason of deferring administrative actions of the board until the next day. This is a matter we recommend be referred to the attorney that represents the county for his or her opinion and advice.

LEGAL ADVERTISING FOR RECEIVING BIDS

Whenever bids are to be received, a legal notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least seven (7) days before the date the bids will be received. (IC 5-3-1-2)

This requirement includes bids received for all supplies, goods, machinery and equipment to be purchased or leased, and public works.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 6

April 2003

RETAINAGE ON PUBLIC WORKS CONTRACTS

The Indiana Code as found in IC 36-1-12-14 applies to public work contracts in excess of one hundred thousand dollars (\$100,000) for projects other than highways, roads, streets, alleys, bridges and appurtenant structures on streets, alleys and dedicated highway right-of-way.

A board that enters into a contract for public work, and a contractor who subcontracts parts of that contract, shall include, in the contract, provisions for the retainage of portions of payments by the board to the contractor by contractors to subcontractors, and for the payment of subcontractors. The Board or contractor, or both, shall place the retainage in an escrow account, with a bank, savings and loan institution or the state as the escrow agent. The escrow agent shall be selected by mutual agreement between the board and contractor under or contractor and subcontractor under a written agreement between the bank or savings and loan institution and the board. (The contractor is required to have a similar arrangement with subcontractors.)

To determine the amount of retainage to be withheld, the board shall (1) withhold no more than ten percent (10%) of the dollar value of all work satisfactorily completed until the public work is fifty percent (50%) completed, and nothing further after that; or (2) withhold no more than five (5%) of the dollar value of all work satisfactorily completed until the public work is substantially completed.

If upon substantial completion of the public work minor items remain uncompleted, an amount equal to two hundred percent (200%) of the value of each item as determined by the architect-engineer shall be withheld until the item is completed.

The escrow agreement must contain a provision that the escrow agent shall invest all escrowed principal in obligations selected by the escrow agent. Also, it must provide that the escrow agent shall hold the escrowed principal and income until receipt of notice from the board and the contractor specifying the part of the escrowed principal to be released from the escrow and the person to whom that portion is to be released. After receipt of the notice, the escrow agent shall remit the designated part of escrowed principal and the same proportion of the then escrowed income to the person specified in the notice. A third provision that must be contained is that the escrow agent shall be compensated for his services. The parties may agree on a reasonable fee comparable with fees being charged for the handling of escrow accounts of similar size and duration. The fee shall be paid from the escrowed income.

The escrow agreement may include other terms and conditions consistent with this law, including provisions authorizing the escrow agent to commingle the escrowed funds with funds held in other escrow accounts and limiting the liability of the escrow agent.

A similar escrow agreement must be entered between the contractor and his subcontractors.

The contractor shall furnish the board with a performance bond equal to the contract price. If acceptable to the board, the performance bond may provide for incremental bonding in the form of multiple or chronological bonds that, when taken as a whole, equal the contract price. The surety on the performance bond may not be released until one year after the date of the board's final settlement with the contractor. The bond shall specify that a modification, omission, or addition to the terms and conditions of the public work contract, plans, specifications, drawings or profile; a defect in the public work contract; or, a defect in the proceedings preliminary to the letting and awarding of the public work contract, does not discharge the surety.

The contractor shall be paid in full, including all escrowed principal and escrowed income, by the board and escrow agent, within sixty-one (61) days after the date of substantial completion. If within the provision for withholding 200% of the value of each is effected.

Actions against a surety on a performance bond must be brought within one (1) year after the date of the board's final settlement with the contractor.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 7

April 2003

COMPENSATION FROM TITLE IV-D INCENTIVE FUNDS

IC 12-17-2-26 states that Title IV-D Incentive payments shall be distributed in equal shares to:

- (1) the county general fund;
- (2) the operating budget of the prosecuting attorney; and
- (3) the operating budget of the county clerk.

In the case of *Plummer v. Hegel* App. 2 Dist. 1989, 535 N.E.2d 568, the court held that the prosecuting attorney was entitled to receive incentive payments to encourage enforcement and collections of child support, as additional salary without the county council's approval.

Subsequent to the court's decision in the case of *Plummer v. Hegel*, IC 12-17-2-26 was amended to state that the amounts received as incentive payments may not, without the approval of the county fiscal body, be used to increase or supplement the salary of an elected official.

IC 36-2-7-2 states that the compensation fixed for county officers and employees is in full for all governmental services and in lieu of all fees, per diems, penalties, costs, interest, forfeitures, percentages, commissions, allowances, mileage, and other remuneration.

Based on the two above cited code sections and the case of *Plummer v. Hegel*, it is the audit position of this department that deputies and employees in the offices of the prosecuting attorney and the clerk of the circuit court could be paid additional salary from Title IV-D Incentive Funds without prior approval of the county council. However, this additional compensation must be paid as an increase in salary. We know of no authority for either the prosecuting attorney or the clerk of the circuit court to pay bonuses to deputies and employees from Title IV-D Incentive Funds or any other funds.

PAYMENT TO BANK OF COMPENSATION DUE EMPLOYEES

IC 5-10-9-2 provides that an employee of a municipal corporation may make a written request that any compensation due the employee from the municipal corporation be deposited to the employee's account in a bank or trust company. Upon receipt of request, the officer responsible for making the disbursements (County Auditor) may, instead of drawing a check to the requesting employee: (1) Draw a check in favor of the bank or trust company named in the request for the credit of the employee; or (2) in the event more than one employee of the same municipal corporation designates the same bank or trust company, draw a single check in favor of the bank or trust company for the total amount due the employees and transmit the check to the bank or trust company identifying each employee and the amount to be deposited in each employee's account.

The next succeeding Section, IC 5-10-9-3, provides that payment by a municipal corporation of a check properly endorsed and drawn in accordance with IC 5-10-9 constitutes full payment for the amount due the employee.

The amount to be sent to the bank is the "net" pay for the employee. A copy of each report sent to a bank or trust company must be retained on file with the corresponding payroll claim in the auditor's office for reference and audit purpose. When a "direct deposit" system is used in the payroll process, the balance of the payroll process would not change except that each employee not receiving a payroll check must be provided a non-negotiable statement of earnings and deductions (Deposit Advice) for each payroll period. Recap sheets for each depository, if applicable, should be maintained indicating direct deposit. Individual wage assignments should be kept on file to support direct deposits.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 8

April 2003

PAYMENT BY PUBLIC EMPLOYERS OF GROUP HEALTH INSURANCE PREMIUMS

Official Opinion 2002-5 issued October 11, 2002 by the Attorney General of the State of Indiana states in the Conclusion, "The language of IND. CODE 5-10-8-2.6 unambiguously states that public employers may pay a part of the cost of group health insurance premiums for their employees. Rules of statutory construction hold that an unambiguous statute must be held to mean what it plainly expresses. N. Miami Educ. Ass'n, 746 N.E.2d at 382. Therefore, because the statute provides that employers may only pay a part of the cost, this language cannot be expanded or construed to allow employers to pay the full amount. The existence of a collective bargaining agreement allowing employers to pay the full amount would not alter this conclusion, as courts will not enforce contract terms that run contrary to statute or public policy. Ahuja, 675 N.E. 2d at 707."

INSPECTION OF COUNTY RECORDS

Most records of public offices are public property and may be examined by any citizen of the county, unless the law specifically provides they be confidential. Any person may inspect and copy the public records of any public agency.

No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by Statute.

A public agency may not deny or interfere with a person's right to inspect or copy public records. The public agency shall either provide the requested copies to the person requesting such copies or allow the person to make copies on the agency's equipment or on his own equipment. (IC 5-14-3-3) The public agency may charge a fee for such copies. If the public record is a duplicate of a computer tape or disc, microfilm, or other similar record, the fee to be charged should be set in accordance with IC 5-14-3-8.

IC 5-14-3-4 contains a listing of those records which are (or could) be held to be confidential. All county officials are urged to review this section of the law to ensure that the county's policy on such records is in compliance with the Statute.

Questions regarding access to public records should be directed to the States' Public Access Counselor at (800) 228-6013.

INNKEEPER'S TAX

The collection allowance for innkeepers tax was changed as a part of HB1001 passed last summer and was effective January 1, 2003. The new collection allowance is .83%. This is reduced from the previous allowance of 1%.

EXPUNGING OF RECORDS BY THE COUNTY RECORDER

Indiana statutes do not allow county recorders to expunge records from their system or modify the record once recorded. The recorded documents are public records and should not be tampered with. If the court orders a record expunged, then we would suggest complying with that court order.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 9

April 2003

DISINTERMENT, DISENTOMBMENT, AND DISINURNMENT

IC 23-14-57-1 states, "...the remains, either cremated or uncremated, of a deceased human shall not be removed from a cemetery without (1) a written order issued by the state department of health, (2) the written consent of the owner of the cemetery or the owner's representative, and (3) the written consent of the spouse of the deceased or the parents of the deceased in the case of a deceased minor child authorizing the disinterment, disentombment, or disinurnment.

Before issuing a written authorization, the state department of health shall do the following: (1) obtain written evidence of the legal ownership of the property from which the remains will be removed; (2) send written notice to the department of natural resources, division of historic preservation and archeology, of the time, date and place from which the remains will be removed; (3) obtain written evidence that a licensed funeral director has agreed to be present at the removal and at the reinterment, reentombment, or reinturnment of the remains and cause the completed order of the state department of health to be recorded in the office of the county recorder of the county where the removal occurred.

The statute does not state that this recording is to be done without a fee being charged. Therefore, you will charge the recording fees as stated in IC 36-2-7-10.

TAXATION EXEMPTION AND DEDUCTION FEES

No fee may be charged by a county auditor, or the county auditor's employees, for filing or preparing an exemption application as provided by IC 6-1.1-11-10.

IC 6-1.1-12-8 was repealed in 2000. This statute set the fee to be charged for the filing of deduction applications.

QUESTIONS AND ANSWERS FROM COUNTY AUDITOR'S ANNUAL FALL CONFERENCE

Question #1: Riverboat Wagering Tax. Please explain the process for the county to use these funds to reduce the property tax levy or sheriff's retirement. Is this simply revenue for the General Fund? Do you need a resolution designating the funds?

Answer #1: For the sheriff's pension fund, the auditor will write a check to the sheriff and they will deposit that check in their retirement fund. This would reduce your general fund obligation. The statute does not address how or who does the designation. It would appear that the county council will make the determination and should be done by ordinance or resolution.

Question #2: Judge Fisher, of the Indiana Tax Court, ruled that the tax rate for Health Care for the Indigent was unconstitutional. An appeal was supposed to have been in November. Will that rate remain in effect next year? We have it advertised.

Answer #2: At this time, the issue hasn't been totally resolved through the legal process, but the Department of Local Government Finance is moving forward and will be certifying HCI rates for 2003.

Question #3: In case of a short-term loan between funds: Do the commissioners have to approve a loan from the highway fund or local road and street fund to another fund such as the General Fund? Can money be borrowed from the E911 Fund for this purpose?

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 10

April 2003

QUESTIONS AND ANSWERS FROM COUNTY AUDITOR'S ANNUAL FALL CONFERENCE (continued)

- Answer #3: The county council must approve these types of loans between funds. These loans must be paid back by the end of the year. Yes, the E911 can loan funds to another fund.
- Question #4: Does it satisfy the Board of Accounts requirements if the commissioners adopt an ordinance allowing for funds to be disbursed for the payment of Employee Recognition Awards and Employee Christmas Dinner?
- Answer #4: No, these types of expenditures should not be paid from county funds.
- Question #5: When Bruce stated that we only pay interest to the local units of government if the money is invested into an interest earning investment, so since our treasurer does not know what an investment is (we have had the same CD's "rolling over" since the late 70's early 80's) and our money only sits in an interest earning checking account, does this mean we do not have to pay interest? Also, are we not supposed to be "bidding out" our CD's or if nothing else, investing tax money (until the auditor distributes it)?
- Answer #5: That is correct, you pay interest on late settlement to other governmental units only if you earn interest. Since your treasurer has the money in an interest bearing checking account you are earning interest and you will need to pay that interest to the units. Yes, CD's are to be quoted by the treasurer so get the best rate available.
- Question #6: Can county commissioners charge mileage to the courthouse for each trip they make other than their scheduled meeting? All board meetings, committee meetings, etc.
- Answer #6: This is a difficult question. By law, all county officials and employees, are entitled, as stated in your travel policy, for miles driven while on business. They are not entitled to mileage for personal miles driven. You also have IRS rules to deal with. If their office is in their home then the travel to and from the courthouse would be business and could be paid. If their office is in the courthouse, then the travel from home to the courthouse is commuting and shouldn't be paid mileage or if they are paid a 1099 needs to be issued.
- Question #7: What should the Auditor do, if the Commissioners submit a claim for an expense that you know shouldn't be paid? Such as parties or flowers out of County General Fund.
- Answer #7: You should inform the commissioners that these types of expenditures will cause audit problems with the State Board of Accounts. They should also be aware that this is a possible charge situation. If, after that, they still insist on filing the claim, then you should not sign it, but will advertise it and after approval of the commissioners you must write the check. Let our staff know about these situations when they come in to do your audit.
- Question #8: We want to go from buggy plates to stickers. Will I need another ordinance? Can we always use stickers or will we need new plates every so often?

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 11

April 2003

QUESTIONS AND ANSWERS FROM COUNTY AUDITOR'S ANNUAL FALL CONFERENCE (continued)

Answer #8: Buggy plates are administered locally. No state statute that addresses this. It is controlled through your ordinance. Stickers would seem to be more fiscally responsible than plates but again that is your county's decision. You will have to have new plates available for a number of reasons, new people getting a buggy plated it for the first time, original plates being lost or mutilated, etc.

Question #9: Did Innkeepers tax collection allowance change? Effective when?

Answer #9: Yes, effective January 1, 2003, the tax collection allowance changed to .83%.

Question #10: How are assessment training funds dispersed from the sales disclosure fund? Do they need to be appropriated? Who controls the fund? How are the funds allocated? We have 20 townships, how does each get their fair share? What can these funds be used for? Any training including state called?

Answer #10: IC 6-1.1-5.5-4.5 – The fiscal body of each county shall establish a sales disclosure fund. Money in the sales disclosure fund may be expended for: 1) administration of this chapter; 2) verification of the information contained on the form; 3) training of assessing officials; and 4) purchasing computer software and hardware for a property record system. The county council shall appropriate the money in the sales disclosure fund based on requests by assessing officials in the county.

Question #11: A full time prosecutor can make up to \$5,000 in supplemental salary. Is there a cap for a part time prosecutor? What about a chief deputy prosecutor? Am I correct we pay this out of payroll with FICA and Medicare taken out?

Answer #11: Judges and full time prosecutors are capped at \$5,000. There is no cap for part time prosecutors. The chief deputy prosecutor, whether they are full time or part time, can be supplemented any amount the county determines. There is no cap. Yes, you do take out FICA and Medicare on these supplemental amounts.

Question #12: A final determination is received and the taxpayer is due a refund. There is now a time limit on when the refund has to be processed and how the 4% interest is figured. Is it the taxpayer or tax rep's responsibility to request the refund? Can we go ahead and process it without a request?

Answer #12: IC 6-1.1-26-1. Interest is 4% from the date on which the taxes were paid or payable, whichever is later, to the date of the refund. A person, or his heirs, personal representative, or successors, may file a claim. Yes, you should go ahead and process it without a request.

Question #13: Our office sends certified listing of county employees to treasurer twice a year. We had a county employee who didn't pay taxes and wages were not garnished and her property was to be in the tax sale this fall. County treasurer removed her from tax sale without auditor's permission. She has been receiving paychecks every 2 weeks. Should the treasurer have been able to remove without the auditor's permission? Who orders garnishment order, treasurer or auditor? This was removed from tax sale, what do we do now? She has only made two \$50 payments.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 12

April 2003

QUESTIONS AND ANSWERS FROM COUNTY AUDITOR'S ANNUAL FALL CONFERENCE (continued)

Answer #13: IC 6-1.1-24-1 says the auditor is to maintain the list and a person can be removed from the tax sale list only after full payment has been made. So the treasurer should not have removed this employee. The auditor is to submit a list of all county employees to the treasurer who is to look at the property tax records to determine if any employee is delinquent in paying taxes. If an employee is found to be delinquent, then the treasurer is to report that to the auditor, who then withholds from the employee paycheck. For the property that was removed from the tax sale list, you can start garnishing now or put it back on the tax sale list next year.

Question #14: We have elected officials turning in false time sheets. We have been told as Auditors office we are not to question what the elected officials turns in. It is up to State Board of Accounts to question. If elected official puts a W for worked on time sheets and turns in, how is State Board of Accounts going to know if that person was there or not? As payroll clerk, what are we to do when we know the person is not at work as being turned in as working or the elected official is making up comp time so employees can get extra days off? As payroll, we are constantly getting questions as to how can so and so have so many days off when all her time was used in January for medical leave. What are we to do?

Answer #14: Elected officials are not required to account for their hours and do not need to use time sheets. Therefore, it doesn't matter whether they are there or not. All other non-elected employees must account for their time and we will be auditing to see that proper time sheets are turned in. All payroll activity should be based upon the personnel policy and we audit to see that it is being followed. If you suspect activity that doesn't comply with the personnel policy, then let our staff know during the audit and we will try to determine if there has been abuse by that office.

Question #15: During a remonstrance process, how long does each side have to challenge the out come?

Answer #15: There is no time limit within the statute for the outcome to be challenged.

Question #16: If a county council member is going to be absent from the monthly meeting, can he/she cast a vote by proxy or via a conference call or regular phone call during meeting? Ex: voting on passage of an ordinance.

Answer #16: No, this is not allowable. There are specific statutes for some boards and commissions, statewide, that allows for phone or proxy votes. However, the county council and county commissioners are not one of those specifically authorized. Therefore, our position is that the general assembly did not want them to have this ability.

Question #17: Can the Auditor swear in the Trustees? Deputy Trustees? Do they need to be sworn in if they are already trustees and just won election for another term?

Answer #17: Yes, the auditor can swear in trustees and deputy trustees. We would recommend that the person being re-elected take a new oath.

Question #18: Who has control over appropriating E911 fund? County Council or County Commissioners? Do payments to phone companies need to be appropriated?

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 13

April 2003

QUESTIONS AND ANSWERS FROM COUNTY AUDITOR'S ANNUAL FALL CONFERENCE (continued)

- Answer #18: The County Commissioners appropriate the E911 fund and payments to the phone companies have to be appropriated.
- Question #19: Does the jail matron have to turn in time sheets every pay date? Our Jail matron has never turned in time sheets. Everyone else does.
- Answer #19: Yes, if county employees are required to keep time sheets, then the matron should also.
- Question #20: What is the best way to preserve old plat books and transfer books?
- Answer #20: The best way is subject to opinion. We would suggest you contact the State Public Records Commission and discuss with them the various alternatives you have.
- Question #21: If an employee works the polls on Election Day, do we pay them through claims or payroll? If they are paid through claims, do they get a 1099?
- Answer #21: They should be paid through the claim process and if paid over \$600 then you will issue a 1099.
- Question #22: Do E911 expenses have to be advertised monthly like expenses for other funds? We advertise other funds in newspaper every payday.
- Answer #22: Yes, E911 claims should be treated the same as other claims.
- Question #23: Our commissioners want us to only bring one deputy to state called meetings. Is that their call?
- Answer #23: State statute allows you to bring one deputy if your office has three employees or less, or if your office exceeds three employees then you can bring two. This is in addition to the chief deputy and the elected official. So that means counties can bring either three or four and be paid from unappropriated funds. The commissioners can't require you to do any thing different than what the law allows.
- Question #24: Can the sheriff be reimbursed for attending the newly elected training put on by their association from law enforcement cont. ed. fund?
- Answer #24: We believe that this could be a possibility but it is stretching the statute on the law enforcement funds, which is IC 5-2-8-1. We think the county funding this through the general fund or paying for this out of the commissary funds as better options.
- Question #25: We are in the process of building a new jail addition, our jail has been transferred to a building corporation and they are paying all the bills for the new jail project. Should the Auditor's office keep copies of this same paper work or are the building corporation's records sufficient?
- Answer #25: No, the county would not need to keep the same records the building corporation is keeping.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 14

April 2003

QUESTIONS AND ANSWERS FROM COUNTY AUDITOR'S ANNUAL FALL CONFERENCE (continued)

- Question #26: When a property, sold at the tax sale, is redeemed by owner, I cut a check to the buyer for the tax redemption amount plus interest and surplus. (In exchange for tax certificate) When an invalid tax sale is declared, I do the same. Are these correct procedures? Is there a form to request surplus? What happens to the surplus when a deed is issued? Do all monies (surplus interest) go to the former owner? Is this the area bounty hunters purchase from original owner and collect the surplus?
- Answer #26: In the redemption process, the purchaser gets 110% or 115% of the minimum bid plus surplus and 10% plus any subsequent taxes paid and 10% plus any attorney fees and title fees certified on Form 137B prior to the redemption. In the invalid sale process, the purchaser gets the purchase price plus 6% interest. To claim the surplus, the person needs to file a claim with the county auditor. Surplus is paid after a tax deed is issued to the owner that is divested of ownership by issuance of a tax deed. The bounty hunter situation did occur prior to the law change that requires the owner of property sold on tax sale to sign a tax sale surplus fund disclosure form. Now, if a person acquires property from the delinquent taxpayer after it has been sold on the tax sale, they must disclose the fact the person is giving up \$XX by selling the property. Without this signed completed tax sale surplus fund disclosure form you, as county auditor, cannot disburse the surplus to a subsequent purchaser.
- Question #27: Under new tax sale laws, if a property has been offered for sale in previous years with no bid, and an individual purchases at tax sale do they start the procedure for title after four months instead of the previous timetable? If the purchaser mails the notice (to owner of record) at the last address known by certified mail and it is returned, is there anything required before publishing?
- Answer #27: Notice is to be done no later than nine months after the sale and no publishing is required in the second part of the question.
- Question #28: Do you have any direction on where we are to pay for the required advertisement and notices for tax sale? We have a tax sale fee fund where our title search fees are receipted. Our tax sale advertising fees are receipted in county general. Should the payment of the different ads and notices before the sale differ from after the sale?
- Answer #28: The advertising costs should be paid from the county general fund since the advertising fees are deposited there.
- Question #29: What rights of enforcement do we as auditors have regarding the notation of cemeteries on deeds as specified in IC 14-21-3-1? If it is known to have a cemetery on the parcel, are we within our rights to refuse the document?
- Answer #29: If you know that a cemetery is on the parcel then we would think you could refuse the document. Failure to follow IC 14-21-3-1 is a Class C infraction.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

Volume 340, Page 15

April 2003

QUESTIONS AND ANSWERS FROM COUNTY AUDITOR'S ANNUAL FALL CONFERENCE (continued)

- Question #30: We put claims in computer and give them a claim number. We then print checks. We then go back and pull everyone of the claims and write the check number on claim voucher. So repetitive! Must we continue to do this or could we simply file an allowance pocket that has a claim number and check number on it – with that batch of claims? Or at least just allow us not to re-pull and put check numbers on all the claims since it is on allowance docket.
- Answer #30: As long as the supporting documentation can be located for each check and claim, then the procedure you use is up to you.



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
4TH FLOOR, ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.state.in.us/sboa

AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS

By authority of IC 36-8-10-7, I Charles Johnson, III, CPA, State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 2003. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing the serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 2003 and thereafter ending on the fourteenth (14th) day of each succeeding month. Claims for meals for the month beginning December 15 will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000	\$1.83
In counties having a population of 21,000 to 40,000.	\$1.77
In counties having a population of 41,001 to 41,499.	\$1.69
In counties having a population of 41,500 to 65,500.	\$1.50
In counties having a population of 65,501 to 100,000.	\$1.26
In counties having a population of 100,001 to 200,000.	\$1.15
In counties having a population of 200,001 or over.	\$1.08

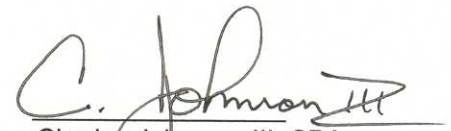
The following counties will not be allowed the amounts authorized above:

Allen

Lake

Marion

Vanderburgh


Charles Johnson, III, CPA
State Examiner

Dates this 15th day of April, 2003
BAH/TRW/db

RATES for LEGAL ADVERTISING

Effective January 1, 2003

The following rates, effective January 1, 2003, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.299	0.447	0.597	0.745
6	0.274	0.410	0.547	0.683
6.5	0.253	0.378	0.505	0.631
7	0.235	0.351	0.469	0.586
7.5	0.220	0.328	0.438	0.547
8	0.206	0.307	0.410	0.512
9	0.183	0.273	0.365	0.455
10	0.165	0.246	0.328	0.410
12	0.137	0.205	0.274	0.342
Rate / Square	4.90	7.32	9.77	12.20

7.4 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.316	0.473	0.631	0.788
6	0.290	0.433	0.578	0.722
6.5	0.268	0.400	0.534	0.667
7	0.249	0.371	0.496	0.619
7.5	0.232	0.347	0.463	0.578
8	0.218	0.325	0.434	0.542
9	0.193	0.289	0.386	0.481
10	0.174	0.260	0.347	0.433
12	0.145	0.217	0.289	0.361
Rate / Square	4.90	7.32	9.77	12.20

7.83 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.335	0.500	0.668	0.834
6	0.307	0.459	0.612	0.764
6.5	0.283	0.423	0.565	0.705
7	0.263	0.393	0.525	0.655
7.5	0.246	0.367	0.490	0.611
8	0.230	0.344	0.459	0.573
9	0.205	0.306	0.408	0.509
10	0.184	0.275	0.367	0.459
12	0.153	0.229	0.306	0.382
Rate / Square	4.90	7.32	9.77	12.20

8 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.342	0.511	0.682	0.852
6	0.314	0.468	0.625	0.781
6.5	0.289	0.432	0.577	0.721
7	0.269	0.402	0.536	0.669
7.5	0.251	0.375	0.500	0.625
8	0.235	0.351	0.469	0.586
9	0.209	0.312	0.417	0.521
10	0.188	0.281	0.375	0.468
12	0.157	0.234	0.313	0.390
Rate / Square	4.90	7.32	9.77	12.20

8.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.351	0.524	0.699	0.873
6	0.321	0.480	0.641	0.800
6.5	0.297	0.443	0.592	0.739
7	0.276	0.412	0.549	0.686
7.5	0.257	0.384	0.513	0.640
8	0.241	0.360	0.481	0.600
9	0.214	0.320	0.427	0.534
10	0.193	0.288	0.385	0.480
12	0.161	0.240	0.320	0.400
Rate / Square	4.90	7.32	9.77	12.20

8.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.355	0.530	0.708	0.884
6	0.325	0.486	0.649	0.810
6.5	0.300	0.449	0.599	0.748
7	0.279	0.417	0.556	0.694
7.5	0.260	0.389	0.519	0.648
8	0.244	0.365	0.487	0.608
9	0.217	0.324	0.432	0.540
10	0.195	0.292	0.389	0.486
12	0.163	0.243	0.324	0.405
Rate / Square	4.90	7.32	9.77	12.20

8.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.359	0.537	0.716	0.894
6	0.329	0.492	0.657	0.820
6.5	0.304	0.454	0.606	0.757
7	0.282	0.422	0.563	0.703
7.5	0.263	0.394	0.525	0.656
8	0.247	0.369	0.492	0.615
9	0.220	0.328	0.438	0.547
10	0.198	0.295	0.394	0.492
12	0.165	0.246	0.328	0.410
Rate / Square	4.90	7.32	9.77	12.20

8.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.363	0.543	0.725	0.905
6	0.333	0.498	0.664	0.830
6.5	0.308	0.459	0.613	0.766
7	0.286	0.427	0.569	0.711
7.5	0.267	0.398	0.531	0.664
8	0.250	0.373	0.498	0.622
9	0.222	0.332	0.443	0.553
10	0.200	0.299	0.399	0.498
12	0.167	0.249	0.332	0.415
Rate / Square	4.90	7.32	9.77	12.20

8.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.368	0.549	0.733	0.916
6	0.337	0.504	0.672	0.839
6.5	0.311	0.465	0.620	0.775
7	0.289	0.432	0.576	0.719
7.5	0.270	0.403	0.538	0.671
8	0.253	0.378	0.504	0.630
9	0.225	0.336	0.448	0.560
10	0.202	0.302	0.403	0.504
12	0.169	0.252	0.336	0.420
Rate / Square	4.90	7.32	9.77	12.20

8.75 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.374	0.559	0.746	0.932
6	0.343	0.512	0.684	0.854
6.5	0.317	0.473	0.631	0.788
7	0.294	0.439	0.586	0.732
7.5	0.274	0.410	0.547	0.683
8	0.257	0.384	0.513	0.641
9	0.229	0.342	0.456	0.569
10	0.206	0.307	0.410	0.512
12	0.172	0.256	0.342	0.427
Rate / Square	4.90	7.32	9.77	12.20

8.8 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.376	0.562	0.750	0.937
6	0.345	0.515	0.688	0.859
6.5	0.318	0.476	0.635	0.793
7	0.296	0.442	0.590	0.736
7.5	0.276	0.412	0.550	0.687
8	0.259	0.386	0.516	0.644
9	0.230	0.344	0.459	0.573
10	0.207	0.309	0.413	0.515
12	0.172	0.258	0.344	0.429
Rate / Square	4.90	7.32	9.77	12.20

8.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.381	0.569	0.759	0.948
6	0.349	0.521	0.696	0.869
6.5	0.322	0.481	0.642	0.802
7	0.299	0.447	0.596	0.745
7.5	0.279	0.417	0.556	0.695
8	0.262	0.391	0.522	0.651
9	0.233	0.347	0.464	0.579
10	0.209	0.313	0.417	0.521
12	0.174	0.261	0.348	0.434
Rate / Square	4.90	7.32	9.77	12.20

9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.385	0.575	0.767	0.958
6	0.353	0.527	0.703	0.878
6.5	0.326	0.486	0.649	0.811
7	0.302	0.452	0.603	0.753
7.5	0.282	0.422	0.563	0.703
8	0.265	0.395	0.528	0.659
9	0.235	0.351	0.469	0.586
10	0.212	0.316	0.422	0.527
12	0.176	0.264	0.352	0.439
Rate / Square	4.90	7.32	9.77	12.20

9.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.398	0.594	0.793	0.990
6	0.365	0.545	0.727	0.908
6.5	0.337	0.503	0.671	0.838
7	0.312	0.467	0.623	0.778
7.5	0.292	0.436	0.582	0.726
8	0.273	0.408	0.545	0.681
9	0.243	0.363	0.485	0.605
10	0.219	0.327	0.436	0.545
12	0.182	0.272	0.363	0.454
Rate / Square	4.90	7.32	9.77	12.20

9.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.406	0.607	0.810	1.011
6	0.372	0.556	0.743	0.927
6.5	0.344	0.514	0.685	0.856
7	0.319	0.477	0.636	0.795
7.5	0.298	0.445	0.594	0.742
8	0.279	0.417	0.557	0.695
9	0.248	0.371	0.495	0.618
10	0.223	0.334	0.446	0.556
12	0.186	0.278	0.371	0.464
Rate / Square	4.90	7.32	9.77	12.20

9.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.411	0.613	0.819	1.022
6	0.376	0.562	0.750	0.937
6.5	0.347	0.519	0.693	0.865
7	0.323	0.482	0.643	0.803
7.5	0.301	0.450	0.600	0.750
8	0.282	0.422	0.563	0.703
9	0.251	0.375	0.500	0.625
10	0.226	0.337	0.450	0.562
12	0.188	0.281	0.375	0.468
Rate / Square	4.90	7.32	9.77	12.20

9.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.423	0.632	0.844	1.054
6	0.388	0.580	0.774	0.966
6.5	0.358	0.535	0.714	0.892
7	0.333	0.497	0.663	0.828
7.5	0.310	0.464	0.619	0.773
8	0.291	0.435	0.580	0.725
9	0.259	0.386	0.516	0.644
10	0.233	0.348	0.464	0.580
12	0.194	0.290	0.387	0.483
Rate / Square	4.90	7.32	9.77	12.20

10 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.428	0.639	0.853	1.065
6	0.392	0.586	0.782	0.976
6.5	0.362	0.541	0.721	0.901
7	0.336	0.502	0.670	0.837
7.5	0.314	0.468	0.625	0.781
8	0.294	0.439	0.586	0.732
9	0.261	0.390	0.521	0.651
10	0.235	0.351	0.469	0.586
12	0.196	0.293	0.391	0.488
Rate / Square	4.90	7.32	9.77	12.20

10.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.449	0.671	0.895	1.118
6	0.412	0.615	0.821	1.025
6.5	0.380	0.568	0.758	0.946
7	0.353	0.527	0.703	0.878
7.5	0.329	0.492	0.657	0.820
8	0.309	0.461	0.616	0.769
9	0.274	0.410	0.547	0.683
10	0.247	0.369	0.492	0.615
12	0.206	0.307	0.410	0.512
Rate / Square	4.90	7.32	9.77	12.20

11 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.470	0.703	0.938	1.171
6	0.431	0.644	0.860	1.074
6.5	0.398	0.595	0.794	0.991
7	0.370	0.552	0.737	0.920
7.5	0.345	0.515	0.688	0.859
8	0.323	0.483	0.645	0.805
9	0.287	0.429	0.573	0.716
10	0.259	0.386	0.516	0.644
12	0.216	0.322	0.430	0.537
Rate / Square	4.90	7.32	9.77	12.20

11.25 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.481	0.719	0.959	1.198
6	0.441	0.659	0.879	1.098
6.5	0.407	0.608	0.812	1.014
7	0.378	0.565	0.754	0.941
7.5	0.353	0.527	0.703	0.878
8	0.331	0.494	0.659	0.824
9	0.294	0.439	0.586	0.732
10	0.265	0.395	0.528	0.659
12	0.221	0.329	0.440	0.549
Rate / Square	4.90	7.32	9.77	12.20

11.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.492	0.735	0.981	1.224
6	0.451	0.673	0.899	1.122
6.5	0.416	0.622	0.830	1.036
7	0.386	0.577	0.770	0.962
7.5	0.361	0.539	0.719	0.898
8	0.338	0.505	0.674	0.842
9	0.301	0.449	0.599	0.748
10	0.270	0.404	0.539	0.673
12	0.225	0.337	0.449	0.561
Rate / Square	4.90	7.32	9.77	12.20

12 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.513	0.767	1.023	1.278
6	0.470	0.703	0.938	1.171
6.5	0.434	0.649	0.866	1.081
7	0.403	0.602	0.804	1.004
7.5	0.376	0.562	0.750	0.937
8	0.353	0.527	0.703	0.878
9	0.314	0.468	0.625	0.781
10	0.282	0.422	0.563	0.703
12	0.235	0.351	0.469	0.586
Rate / Square	4.90	7.32	9.77	12.20

12.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.522	0.779	1.040	1.299
6	0.478	0.714	0.954	1.191
6.5	0.441	0.659	0.880	1.099
7	0.410	0.612	0.817	1.021
7.5	0.383	0.572	0.763	0.953
8	0.359	0.536	0.715	0.893
9	0.319	0.476	0.636	0.794
10	0.287	0.429	0.572	0.714
12	0.239	0.357	0.477	0.595
Rate / Square	4.90	7.32	9.77	12.20

12.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.530	0.792	1.057	1.320
6	0.486	0.726	0.969	1.210
6.5	0.449	0.670	0.895	1.117
7	0.417	0.622	0.831	1.037
7.5	0.389	0.581	0.775	0.968
8	0.365	0.545	0.727	0.908
9	0.324	0.484	0.646	0.807
10	0.292	0.436	0.582	0.726
12	0.243	0.363	0.485	0.605
Rate / Square	4.90	7.32	9.77	12.20

12.41 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.531	0.793	1.058	1.321
6	0.486	0.727	0.970	1.211
6.5	0.449	0.671	0.895	1.118
7	0.417	0.623	0.831	1.038
7.5	0.389	0.581	0.776	0.969
8	0.365	0.545	0.727	0.908
9	0.324	0.484	0.647	0.807
10	0.292	0.436	0.582	0.727
12	0.243	0.363	0.485	0.606
Rate / Square	4.90	7.32	9.77	12.20

12.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.535	0.799	1.066	1.331
6	0.490	0.732	0.977	1.220
6.5	0.452	0.676	0.902	1.126
7	0.420	0.627	0.837	1.046
7.5	0.392	0.586	0.782	0.976
8	0.368	0.549	0.733	0.915
9	0.327	0.488	0.651	0.813
10	0.294	0.439	0.586	0.732
12	0.245	0.366	0.489	0.610
Rate / Square	4.90	7.32	9.77	12.20

13 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.556	0.830	1.108	1.384
6	0.510	0.761	1.016	1.269
6.5	0.470	0.703	0.938	1.171
7	0.437	0.653	0.871	1.088
7.5	0.408	0.609	0.813	1.015
8	0.382	0.571	0.762	0.952
9	0.340	0.508	0.677	0.846
10	0.306	0.457	0.610	0.761
12	0.255	0.381	0.508	0.634
Rate / Square	4.90	7.32	9.77	12.20

13.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.577	0.862	1.151	1.437
6	0.529	0.791	1.055	1.318
6.5	0.488	0.730	0.974	1.216
7	0.454	0.678	0.904	1.129
7.5	0.423	0.632	0.844	1.054
8	0.397	0.593	0.791	0.988
9	0.353	0.527	0.703	0.878
10	0.318	0.474	0.633	0.791
12	0.265	0.395	0.528	0.659
Rate / Square	4.90	7.32	9.77	12.20

14 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.599	0.894	1.194	1.491
6	0.549	0.820	1.094	1.366
6.5	0.507	0.757	1.010	1.261
7	0.470	0.703	0.938	1.171
7.5	0.439	0.656	0.875	1.093
8	0.412	0.615	0.821	1.025
9	0.366	0.547	0.729	0.911
10	0.329	0.492	0.657	0.820
12	0.274	0.410	0.547	0.683
Rate / Square	4.90	7.32	9.77	12.20

14.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.620	0.926	1.236	1.544
6	0.568	0.849	1.133	1.415
6.5	0.525	0.784	1.046	1.306
7	0.487	0.728	0.971	1.213
7.5	0.455	0.679	0.907	1.132
8	0.426	0.637	0.850	1.061
9	0.379	0.566	0.756	0.943
10	0.341	0.509	0.680	0.849
12	0.284	0.425	0.567	0.708
Rate / Square	4.90	7.32	9.77	12.20

15 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.641	0.958	1.279	1.597
6	0.588	0.878	1.172	1.464
6.5	0.543	0.811	1.082	1.351
7	0.504	0.753	1.005	1.255
7.5	0.470	0.703	0.938	1.171
8	0.441	0.659	0.879	1.098
9	0.392	0.586	0.782	0.976
10	0.353	0.527	0.703	0.878
12	0.294	0.439	0.586	0.732
Rate / Square	4.90	7.32	9.77	12.20

16.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.706	1.054	1.407	1.757
6	0.647	0.966	1.290	1.610
6.5	0.597	0.892	1.190	1.487
7	0.554	0.828	1.105	1.380
7.5	0.517	0.773	1.032	1.288
8	0.485	0.725	0.967	1.208
9	0.431	0.644	0.860	1.074
10	0.388	0.580	0.774	0.966
12	0.323	0.483	0.645	0.805
Rate / Square	4.90	7.32	9.77	12.20

17 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.727	1.086	1.450	1.810
6	0.666	0.996	1.329	1.659
6.5	0.615	0.919	1.227	1.532
7	0.571	0.853	1.139	1.422
7.5	0.533	0.796	1.063	1.327
8	0.500	0.747	0.997	1.244
9	0.444	0.664	0.886	1.106
10	0.400	0.597	0.797	0.996
12	0.333	0.498	0.664	0.830
Rate / Square	4.90	7.32	9.77	12.20

18 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.770	1.150	1.535	1.917
6	0.706	1.054	1.407	1.757
6.5	0.651	0.973	1.299	1.622
7	0.605	0.903	1.206	1.506
7.5	0.564	0.843	1.126	1.405
8	0.529	0.791	1.055	1.318
9	0.470	0.703	0.938	1.171
10	0.423	0.632	0.844	1.054
12	0.353	0.527	0.703	0.878
Rate / Square	4.90	7.32	9.77	12.20

20 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.855	1.278	1.705	2.129
6	0.784	1.171	1.563	1.952
6.5	0.724	1.081	1.443	1.802
7	0.672	1.004	1.340	1.673
7.5	0.627	0.937	1.251	1.562
8	0.588	0.878	1.172	1.464
9	0.523	0.781	1.042	1.301
10	0.470	0.703	0.938	1.171
12	0.392	0.586	0.782	0.976
Rate / Square	4.90	7.32	9.77	12.20

**INDEX TO
THE COUNTY BULLETIN
(293 through 340)**

	<u>Bulletin</u>
ABANDONED VEHICLES (IC 9-9-1.1)	
ACCIDENT REPORTS FUND (IC 9-29-11-1)	
ACCOUNTS PAYABLE VOUCHER	309-8
ACCOUNTS PAYABLE VOUCHER REGISTER	309-8
ADDITIONAL EXCISE TAX JUDGMENTS	298-5, 6 and 7
ADDRESSES OF FEDERAL AND STATE AGENCIES	295-13 and 14
ADJUSTMENT BOARD (See Tax Adjustment Board)	
ADMINISTRATIVE RULE 12. FACSIMILE TRANSMISSION	295-15
ADOPTION MEDICAL HISTORY FEES (IC 31-3-1-2)	
ADVANCE TAX SETTLEMENT (See Taxation)	
ADVERTISING AND NOTICES (See Legal Advertising)	
AGRICULTURAL AGENT (See Cooperative Extension Service)	
AGRICULTURAL ASSOCIATIONS, FAIRS AND 4-H CLUBS Allowance by County	301-6
AIRCRAFT LICENSE EXCISE TAX (IC 6-6-6.5)	
AIR POLLUTION (IC 36-8-2-8)	
AIRPORTS (See Aviation Board)	
ALCOHOL AND DRUG SERVICES PROGRAM (IC 12-23-14)	
AMBULANCE SERVICE (IC 16-1-39-15)	
ANNUAL REPORT (CAR-1)	310-15; 331-15
ANTI-SECRECY LAW (IC 5-14-1 and IC 5-14-1.5)	
APPLICATION TO PAY	303-9
APPROPRIATIONS	
Additional	327-8; 330-8
Bond Proceeds (IC 5-1-2-1)	
Bridge Construction and Repair (IC 36-1-12-3)	
Contracts - Required Before Award of (IC 36-2-6-12)	
Corrections and Refunds - Restoration of Appropriation (IC 6-1.1-17 and IC 6-1.1-18)	320-11
Cumulative Bridge Fund	301-7 and 8
Emergency Telephone System Fund	305-14 and 15

Bulletin

APPROPRIATIONS (Continued)

Encumbrances - Appropriations Carried Forward	297-3; 302-3; 306-3; 311-3; 316-20; 327-9; 331-6
Four-H Clubs (IC 15-1-8-1)	301-6
Highway Fund Additional Appropriations vs. Transfers	305-5
Insurance Benefits (IC 6-1.1-18-7)	320-10; 327-9
Required by County Council Only	327-8
State Grants	295-13
Transfers of	316-23; 327-9
When Not Required	327-7

APPROVAL OF FORM REQUIREMENTS	295-14 and 15; 326-4; 338-11
-------------------------------	---------------------------------

ARSON INVESTIGATION FINANCIAL ASSISTANCE FUND	338-5 and 6
---	-------------

ASSESSOR - COUNTY

Mileage - County Assessor and Deputies (IC 36-2-7-5, 6 and 7)	
Per Diem and Mileage - Attending Meetings of State Board of Tax Commissioners (IC 6-1.1-35-3)	
Salary (See Salaries and Wages)	

ASSESSORS - TOWNSHIP

Bond - Amount and Approval (IC 5-4-1)	
Bond Premium - Payment of	312-5
Books and Supplies	312-5
Deputies and Employees	
Compensation (See Salaries and Wages)	
Mileage (IC 36-6-8-9)	
Reassessment Per Diem Compensation (IC 36-6-8-5)	
Salaries (See Salaries and Wages)	

ASSIGNMENT OF WAGES	336-10 and 11
---------------------	---------------

ATTORNEY GENERAL

Checks To	334-17
-----------	--------

ATTORNEY'S LIENS	311-7
------------------	-------

AUDITOR

Clerk of the Board of County Commissioners (IC 36-2-2-11)	302-3; 306-3 312-6
Deputies Salaries (See Salaries and Wages)	
Endorsement on Deeds (IC 36-2-9-18)	
Mileage (See County Officers)	
Questions from 1996 Spring Conference	309-8 thru 14
Questions from 1996 Fall Conference	311-8 thru 13
Questions from 1997 Spring Conference	315-7 thru 16
Questions from 1997 Fall Conference	316-4 thru 19
Questions from 1998 Spring Conference	319-11 thru 25
Questions from 1998 Fall Conference	322-11 thru 18
Questions from 1999 Spring Conference	325-16 thru 25
Questions from 1999 Fall Conference	326-10 thru 16
Questions from 2000 Spring Conference	332-13 thru 16

	<u>Bulletin</u>
AUDITOR (Continued)	
Questions from 2000 Fall Conference	331-9 thru 15
Questions from 2001 Spring Conference	333-10 thru 19
Questions from 2001 Fall Conference	335-7 thru 13
Questions from 2002 Spring Conference	339-11 thru 19
Questions from 2002 Fall Conference	340-9 thru 15
Salary (See Salaries and Wages)	
AUDITOR OF STATE WARRANTS	305-13 and 14
AVIATION BOARD	
Claims	
Allowance of	319-7
Not to be Advertised	319-7
BANK, BUILDING AND LOAN AND CREDIT UNION TAX	
(IC 6-5-6 to IC 6-5-9)	
Branch Banks - Allocation of Tax (IC 6-5-6-7)	
Branch Offices - Savings and Loan - Allocation	
of Tax (IC 6-5-8-6.5; IC 6-5-8-7; IC 6-5-8-8)	
BANK RECONCILEMENTS, MONTHLY	331-6
BIDS AND CONTRACTS (See Purchases, Printing Contracts, Highway Purchases and Public Works Contracts)	
BLIND AND DEAF SCHOOLS	
Costs	
Blind (IC 16-7-6.5-9)	
Deaf (IC 16-7-13-7)	
BOARD OF COUNTY COMMISSIONERS	
Auditor to Serve as Clerk of Board	302-3; 312-6
County Administrator - Appointment of (IC 36-2-2-14)	
Meetings, Date of	297-2; 302-2; 306-2
Mileage (See County Officers)	
Salary (See Salaries and Wages)	
BOARD OF EDUCATION (IC 20-2)	
BOARD OF FINANCE (See Public Funds)	
BOARD OF REVIEW	
Membership	303-7 and 8
BOAT EXCISE TAX	327-4 and 5;
BOAT EXCISE TAX FUNDS	
County	327-4
BOND FUNDS	
Premium and Accrued Interest - Disposition of	301-7
BONDS (See Official Bonds)	
BORROWING	301-4

	<u>Bulletin</u>
BRIDGES	
Construction and Repair	301-7 and 8
Construction and Repair - Appropriation itemized	301-8
Covered Bridges (IC 8-14-1-10)	
Cumulative Bridge Fund	301-7
Funds for Construction	301-7 and 8
Plans and Specifications	301-7 and 8
BRUCELLOSIS TESTING (IC 15-2.1-2-8)	
BUDGET CALENDAR	295-3 and 4; 300-4; 314-11
BUILDINGS (See Public Works Contracts)	
BURIAL OF MEMBERS OF ARMED FORCES	
Allowance for Setting Grave Marker	311-6
BURIAL OF PATIENTS OF STATE PSYCHIATRIC INSTITUTIONS	319-5
CAPITAL IMPROVEMENT BOARDS (IC 36-10-8-1)	
CASH CHANGE AND PETTY CASH FUNDS (IC 36-1-8-2 and 3)	338-9
CEMETERIES	
Acceptance of Funds Deposited With County	312-6,7, and 8
Care by County	312-6,7, and 8
County Cemetery Commission	312-6,7, and 8
Investment of Unloaned Funds	312-6,7, and 8
Loans - Limitation on and Fees (IC 23-14-29)	
Payment of Interest on Funds in Trust	312-6,7, and 8
Trust Funds - Return of	312-6,7, and 8
CERTIFIED MAIL	
Permitted Instead of Registered (IC 1-1-7-1)	
CHANGE OF VENUE	
Fee	298-9, 10, and 11; 326-3
Items Chargeable (IC 34-2-15-1)	305-17 and 18
Trial Defined (IC 34-2-15-1)	
CHILD LABOR LAW RESTRICTIONS	326-9
CITY AND TOWN COURT COST FUND	300-6 and 7; 331-7 and 8
CLAIMS	
Advertising Requirements	332-11; 326-3
Certification (IC 5-11-10)	
Publication	303-10
Signatures	339-8
COOPERATIVE EXTENSION SERVICE (IC 20-12-42.1-1)	
CORONERS TRAINING AND CONTINUING EDUCATION FEE	295-6

Bulletin

CLASSIFICATION OF COUNTIES/JUDICIAL CIRCUITS

300-15, 16
and 17

CLERK OF CIRCUIT COURT

Additional Judgments for Excise Tax, Form 367

298-13

Bail Bonds, Expiration of

320-9 and 10

Bondsman's and Runner's License

320-9 and 10

Court Costs - Refiling and Transfers

295-12 and 13;

Distribution of Court Fees

295-12

and 13; 300-5

and 6

Judgment - Calculation of Interest

302-3 and 4

Mileage (See County Officers)

Moving Traffic Violations Costs

302-5 and 6

Overweight Vehicle Fines

320-9

Questions from 1996 Annual Conference

310-18 thru 19

Questions from 1997 Annual Conference

315-19 thru 22

Questions from 1998 Annual Conference

320-3 thru 6

Questions from 1999 Annual Conference

322-8 thru 13

Questions from 2000 Annual Conference

330-8 thru 10

Questions from 2001 Annual Conference

334-17 thru 21

Questions from 2002 Annual Conference

339-9 thru 11

Record Perpetuation Fund

295-8

Recording Bonds

309-5

Salaries (See Salaries and Wages)

Small Claims Cases - Trial by Jury

322-7

Special Death Benefit Fee

296-5; 298-12;

322-8

Support Docket Fees

307-10 and 11

Support Order - Residence Changed

319-8

Title IV-D Incentive Payments

295-11

Sub-Agents Appointed by Clerks of Circuit Court to Sell Finish and

Game License

319-6

COMMISSIONERS (See Board of County Commissioners)

COMMISSION ON PUBLIC RECORDS (IC 5-15-5.1)

COMMISSIONS ON VENDING MACHINES

296-3 and 4

COMMUNITY CORRECTIONS PROGRAM GRANTS

326-4 and 5

COMMUNITY HEALTH PLANNING (See Health Department)

COMPENSATORY TIME - FSLA

316-28 and 29

COMPUTER SYSTEMS

325-5

CONFLICT OF INTEREST

302-11, 12 and
13; 334-3

CONGRESSIONAL SCHOOL FUND INTEREST

327-4

CONSERVANCY DISTRICTS (IC 13-3-3)

CONTRACTS (See Purchases, Printing Contracts, Public Works Contract)

COOPERATIVE UNDERTAKINGS BETWEEN GOVERNMENTAL UNITS

- Agreement to Provide Services and Facilities (IC 36-1-7)
- Contracts Between Governmental Units for Supplies and Services (IC 36-1-7)
- Contracts with Cities and Towns for Streets and Highways (IC 36-1-7)
- Interlocal Cooperation Act (IC 36-1-7)

COPY FEES 325-8

CORONER

- Autopsies
 - No Payment to Coroner for Physician to Perform - Fee (IC 36-2-14-6) 301-3
- Mileage (See County Officers)
- Salaries (See Salaries and Wages)
- Witness Fees (IC 36-2-14-8)

COUNTY ADMINISTRATOR (IC 36-2-2-14)

COUNTY CORRECTIONS FUND (IC 11-12-6)

Deposit and Users 310-14

COUNTY COMMISSIONERS (See Board of County Commissioners)

COUNTY COUNCIL

- Mileage (See County Officers)
- Notice - Annual And Special Meetings (IC 36-2-3-7) 301-11; 330-5
- Salary of Council Members (See Salaries and Wages)
- Salaries and Wages of Officers and Employees Paid by County (IC 36-2-5-3)
- Term 312-5

COUNTY DEPARTMENT OF BUILDINGS (IC 36-7-8)

COUNTY EXTRADITION FUND

310-10 305-20 and 21;

COUNTY HIGHWAY ENGINEER (See Highways, County)

COUNTY HOME

- Charges 301-5
- Cost of Care of Residents 322-6
- Maintenance Ledger 301-4
- Report of Superintendent 301-4

COUNTY INCOME TAXES 335-3

COUNTY LANDFILL (IC 36-9-30)

COUNTY LAND VALUATION COMMISSION 312-9 and 10

COUNTY LAW ENFORCEMENT EDUCATION FUND

310-16 and 17
and 18; 319-3

COUNTY OFFICERS (See Agricultural Agent, Assessor, Auditor, Board of County Commissioners, Board of Education, Clerk of Circuit Court, Coroner, County Council, Recorder, Sheriff, Superintendent of Schools, Surveyor, and Treasurer)	
Changing Compensation	335-5
Meetings Called by State Board of Accounts (IC 5-11-14)	
Mileage Allowances - Elected Officials - Except Sheriff (IC 36-2-7-3)	298-5
Mileage Allowances - Sheriff (IC 36-2-7-4)	
Salaries (IC 36-2-5-3)	
Salaries (See Salaries and Wages)	
COUNTY OWNED PROPERTY	
Leases of (IC 36-1-11-10)	
Sale of - Procedure	305-24, 25, 26 and 27
COUNTY USER FEE FUND	321-4; 326-5 and 6; 332-4
COURT FEES	314-9 and 10; 338-3
COURT COST - GOVERNMENTAL UNITS	309-3
COURT REPORTERS, TRANSCRIPT PREPARATION	310-4
COURTS	
Appointment and Compensation of Attorneys for Poor Persons (IC 33-9-10)	
Jurors - Per Diem and Mileage (IC 33-4-5-8)	
Late Payment Fees (IC 33-19-6-20)	334-16
Small Claims - Trial by Jury	322-7
Special Judges Compensation	303-3
Temporary Judges	300-9; 305-7
Traffic Violations Bureau	338-4 and 5
Trust Funds	336-12
COURT MARTIAL FINES (IC 10-2-5-3)	298-3
CREDIT CARDS, SERVICE CHARGE	336-5 and 6
CUMULATIVE BUILDING FUNDS	
Bridges (IC 8-16-3)	
Capital Improvement (IC 36-9-16)	334-16
Courthouse (IC 36-9-14)	
Hospital (IC 16-12.1-4-4)	
Jails (IC 36-9-15)	
Municipal Capital Development (IC 36-9-15.5)	
Tax Board Authority in Fixing Levy (IC 6-1.1-17-16.5)	
DATA COLLECTION FORM	316-24; 317-5
DEAF SCHOOL (See Blind and Deaf Schools)	
DEATH AND MORTGAGE RELEASE LISTS	339-4

DECEASED PERSON - PAYMENT OF MONEY DUE	<u>Bulletin</u> 339-5 and 6
DEFERRAL PROGRAM	334-15
DEFERRED COMPENSATION (IC 5-10-1.1)	319-4
DELINQUENT TAXES (See Taxation and Tax Sales)	
DEPOSITORIES (See Public Funds)	
DEPUTY COUNTY OFFICERS Number and Salaries (IC 36-2-5-3)	
DESTRUCTION OF CANCELLED BONDS AND COUPONS	334-17
DISABLED VETERAN - CREDIT AGAINST LICENSE EXCISE TAX	311-5 and 6
DISINTERMENT, DISENTOMBMENT, AND DISINURNMENT	340-9
DOCUMENTS Preparing and Certifying (IC 36-2-7-11)	
DOG POUNDS (IC 36-8-2-6)	
DOG TAX Unpaid Tax - Placing on Tax Duplicate	301-7; 320-9
DONATIONS TO FOUNDATIONS	331-7
DORMANT FUNDS	305-11; 320-11
DRAINAGE FUNDS (See Accounting Manual for Public Drainage Funds)	
Drainage Construction and Maintenance Use of Own Work Force	310-8
Advancing General Drain Improvement Money	307-4 and 5
Maintenance Expense	307-3 and 4; 338- 11
Penalties on Delinquent Assessments	307-3; 325-3 and 4
DRUG FREE COMMUNITY FUND (County)	298-7, 8, and 9; 329-14 and 15; 330-3
DUAL OFFICEHOLDING (See Lucrative Offices)	
ECONOMIC DEVELOPMENT DISTRICTS (IC 36-7-12)	
EDUCATION LICENSE PLATE FEE	317-5,6 and 7
ELECTIONS Board of Absent Voters - Compensation (IC 3-11-10-38) Campaign Finance Report Civil Penalty City Elections Billing and Reimbursement to County Apportionment Work Sheet	317-7, 8 and 9 300-8, 9, and 14

	<u>Bulletin</u>
ELECTIONS - (Continued)	
Election and Registration Fund	302-8
Instructional Meetings	316-20
Municipal Election Expenses	305-6 and 7
National Voters Registration Act	300-13
Precinct Officers	
Compensation (IC 3-6-6)	
Registration of Voters	
Compensation of Officers and Assistants (IC 3-7-2)	
Voting Machine Cumulative Fund (IC 3-11-6)	
ELECTRONIC FUNDS TRANSFER	300-10; 305-8
ELECTRONIC FUNDS TRANSFER OF FEDERAL DEPOSITS	310-5
ELECTRONIC FUNDS TRANSFER OF STATE AND COUNTY TAXES	303-5 and 6; 316-27
ELECTRONIC MAP GENERATION FUND	295-7
EMERGENCY TELEPHONE SYSTEM FEES	335-5; 338-13 and 14
ENHANCED ACCESS FUND	295-7
EXAMINATION OF RECORDS	
Reports of (IC 5-11-5)	
EXCISE TAX, FEDERAL	
Refunds	297-3, 4 and 7
EXTENSION EMPLOYEES - SOCIAL SECURITY WITHHOLDING	305-8
EXTRADITION OF PRISONERS (IC 35-33-19-3)	322-7
FAIR LABOR STANDARDS ACT	310-21; 312-11
FAIRS (See Agricultural Associations, Fairs and 4-H Clubs)	
FEDERAL AND STATE AGENCY TELEPHONE AND ADDRESSES	295-13 and 14; 338-6 and 7
FEDERAL AUDIT REQUIREMENTS	302-6; 306-3
FEDERAL DIESEL FUEL EXCISE TAX	297-3 and 4; 310-3 and 4
FEDERAL REIMBURSEMENT FOR HOUSING FEDERAL PRISONERS	327-3; 332-11
FEDERAL TAX LIENS FILED BY IRS	296-2 and 3
FIELD EXAMINER IDENTIFICATION	330-6
FINANCIAL STATEMENTS (IC 5-3-1 and IC 36-2-2-19)	
FINDERS FEES BY COLLECTION AGENTS	322-10

FIRE PROTECTION DISTRICTS (IC 36-8-11)	
FIREARMS - DEALER'S LICENSE	310-15
FIREARMS TRAINING FUND	329-11; 334-11
FLOOD CONTROL ACT (IC 13-2-22)	
FORESTRY FUNDS AND LANDS	
Distributions	296-7 and 8; 310-15
Increment Tax - Handling of	301-10
FORFEITURES OF 10% CASH BONDS	333-4 and 5; 338-14
FORMS AND RECORDS	
Approval of by State Board of Accounts	295-14 and 15; 296-5 and 6 307-13, 14, 15, 16 and 17; 309-7 340-8
Inspection	
Microfilming (IC 5-15-1-1)	
Where Available	303-11
Year 2000	323-5
FOUR-H CLUB EXPENSE	
Allowances to and Limitations	301-6
FUGITIVES, RETURN OF	
Uniform Criminal Extradition Act (IC 35-33-13)	
FUNDS (See Public Funds)	
FUNDS, CREATING NEW	331-4 and 5
GASB 34 UPDATE	331-15
GHOST EMPLOYMENT	339-8
GRADE SEPARATION STRUCTURES (IC 8-16-3)	
GRAVE MARKERS	338-11
GRANT ANTICIPATION NOTES (IC 5-19-1.5)	301-4
GROSS INCOME TAX	
Out-of-State Contractors, Withholding (IC 6-2.1-6-1)	
Park Receipts, Exempt (IC 6-2.1-3-29)	
GUARANTEED ENERGY SAVINGS CONTRACTS	333-6 thru 8
GUARDIAN AD LITEM/COURT APPOINTED SPECIAL ADVOCATE SERVICES	326-6
HEALTH DEPARTMENT, COUNTY	
Compensation of Officers and Employees (IC 16-1-4-19 and IC 36-2-5-3)	

HEALTH DEPARTMENT, COUNTY (Continued)

Home Health Care Programs (IC 16-1-3-28)

Public Health Nursing Association - Aid to (IC 16-1-5.5)

HIGHWAYS, COUNTY

Accounting System, First, Second, Third Class Cities
and Counties (IC 8-17-4.1)

Construction and Repair (IC 36-1-12)

Contracts With Cities and Towns for Street Work
(IC 8-20-1)

Engineer (IC 8-17-5)

312-4; 330-6

Expenses Not to be Paid From County General

302-9

Federal Diesel Fuel Excise Tax

297-3 and 4

Private Road Work

305-27 and 28

Railroad Crossings - Maintenance Costs (IC 8-6-12-1)

Supervisor

Salary (See Salaries and Wages)

Viewers - Compensation of (IC 8-20-1-20)

HIGHWAYS, STATE (See State Highway Department)

HOLIDAYS (IC 1-1-9-1)

320-8 and 9

HOLIDAYS, MEETINGS ON

297-2; 302-2;
340-5

HOME RULE

334-12 thru 14

HOSPITALS - COUNTY (IC 16-12.1)

Hospital Building Authority (IC 16-12-20)

HOURS WORKED, RECORD OF

295-11 and 12

HOUSING AUTHORITIES (IC 36-7-18)

INCOME - COMMISSION ON VENDING MACHINES

296-3 and 4

INCREMENT TAX - FORESTRY LANDS

301-10

INDUSTRIAL DEVELOPMENT FUND (IC 4-4-8)

INFRACTION JUDGMENT FUND

307-3; 334-14

INNKEEPER'S TAX

340-8

INSANE (See Psychiatric Persons)

INSPECTION OF MOTOR VEHICLES PRIOR TO REGISTRATION

309-4

INSPECTOR OF WEIGHTS AND MEASURERS (See Weights
and Measures)

INSTITUTION PLACEMENT OF CHILD

314-3, 4, and 5

INSURANCE

Group Insurance Law (IC 5-10-8)	
Money Received for Covered Damages	335-7
Payment by Public Employers of Group Health Insurance Premiums	340-8

INTEREST, ALLOCATION TO HIGHWAY FUNDS	325-4 and 5
---------------------------------------	-------------

INTEREST ON PAYMENTS FOR ROAD WORK (IC 36-1-12-17)	
--	--

INTEREST ON PUBLIC CONTRACTS WHEN NOT PAID TIMELY	296-9 and 10
---	--------------

INTEREST RATES ON JUDGMENTS	296-5; 302-3 and 4
-----------------------------	-----------------------

INTERGOVERNMENTAL AGREEMENTS (See Cooperative Undertakings Between Governmental Units)	323-7
---	-------

INTERNET SITE OF STATE BOARD OF ACCOUNTS	319-26
--	--------

INVESTMENTS (See Public Funds)

IRS

County Sheriff Prisoner Meal Allowance	298-9, 15 thru
19	
Federal Tax Liens, Filed	296-2 and 3
Response to Auditor's Questions	306-9

JAILS

Prisoners - Employment of (IC 11-12-5-3)	
--	--

JUDGES OF COURTS (See Courts)

JUDGES, SPECIAL (See Courts)

JUDICIAL REVIEW OF A HABITUAL VIOLATOR OF TRAFFICE LAWS	322-10
---	--------

JURORS (See Courts)

LANDFILL CLOSURE/POST CLOSURE TRUST FUND	327-4
--	-------

LATE SURRENDER FEES	322-10
---------------------	--------

LAWS

1993 Digest	294
1994 Digest	299
1995 Digest	304
1996 Digest	308
1997 Digest	313
1998 Digest	318
1999 Digest	324
2000 Digest	328
2001 Digest	333
2001 Special Digest	338-18
2002 Digest	337

LAW ENFORCEMENT ACADEMY BUILDING FUND

Prosecutor's Fees - Credited to (IC 33-17-11-3)	
---	--

LAW ENFORCEMENT TRAINING PROGRAM

Appropriation by County of Travel Expense (IC 10-1-3-3)

LEASE PURCHASE AGREEMENTS

310-14 and 15

LEAVE OF ABSENCE

Indiana National Guard or Reserves

319-7 and 8

LEAVE POLICIES - ELECTED OFFICIALS

316-29

LEGAL ADVERTISING

General

335-4 and 5

Newspapers, Qualifications of

303-9; 327-10

Rates

297-8, 9, 10

and 11;

302-3; 306-5,

311-3; 316-3;

321-3; 326-3;

331-3; 335; 340

Tax Rates Notice

302-9 and 10

LEVY EXCESS FUND

336-7 and 8

LICENSE BRANCH AUDITS - DISPOSITION OF LICENSE EXCISE TAXES

303-6

LICENSES

Liquor License - Transfers and Renewals

296-6 and 7

Peddlers' License

301-10

LICENSE EXCISE TAX

Penalty for Failure to Register Vehicle

298-5, 6, 7 and
13

Refund Procedures

305-11, 12, and
13

LICENSE PLATES

Governmental Owned Vehicles (IC 9-1-4-44)

LIMITED CRIMINAL HISTORY FEE

323-6 and 7

LOANS BETWEEN FUNDS (IC 36-1-8-4)

301-4; 336-4 and 5

LOCAL ROAD AND STREET ACCOUNT – APPROVED USES OF DISTRIBUTIONS

334-15

LUCRATIVE OFFICES

Attorney General Opinions

297-4, 5 and 6;
339-7

Holding of Two Lucrative Offices Prohibited

302-10 and 11

MANDATE OF FUNDS

303-3 and 4; 336-9
and 10; 338-12

MEALS FOR PRISONERS - SHERIFFS

Rates (IC 36-8-10-7)

MEMORIAL DAY EXPENSE (IC 10-7-13-1)

293-3

MENTAL HEALTH AND RETARDATION CENTERS

- Community Psychiatric Clinic (IC 16-16-3)
- Community Mental Health Center (IC 16-16-1)
- Community Mental Retardation Center (IC 16-1-1)

MENTAL PATIENTS (See Psychiatric Persons)

MILEAGE OF COUNTY OFFICERS (See County Officers)

- Claim 325-3
- Rates 298-5; 314-11

MILITARY FINES (See Court Martial Fines) 298-3

MINOR CHILDREN

- Employment of 293-6

MOBILE HOMES (See Taxation)

MONIES FOUND ON DECEASED PERSONS 339-3

MONTHLY REPORTS OF COUNTY TREASURER
AND CLERK OF THE CIRCUIT COURT

311-6

MORTGAGE RELEASES (See Recorder)

MOTOR VEHICLES

- Inspection Prior to Registration 309-10
- Overweight Vehicles (IC 9-8-1-22)
- Penalties Collected for Failure to Timely Register -
Allocation of 327-10, 11 and
12; 298-5, 6 and 7
333-3 and 4

MOTOR VEHICLE EXCISE TAX

- Law (IC 6-6-5)
- Moving Traffic Violations 302-5 and 6

NEW HIRES 316-31

NEWSPAPERS (See Legal Advertising)

NONGOVERNMENTAL ORGANIZATIONS

- Expenses of 319-4

OFFICIAL BONDS

- General Provisions 334-10 and 11
- Township Trustee (IC 5-4-1)

OPEN DOOR LAW 319-7

OPTICAL IMAGED CHECKS 317-9

OUTSTANDING WARRANTS (See Warrants)

PARK AND RECREATION LAW (IC 36-19-3)

- Nonreverting Capital and Operating Fund 338-7 and 8

PAYMENT OF EMPLOYEES DURING ABSENCE	
Due to Compensable Injury	314-8
PAYMENT OF PUBLICATION OF PUBLIC NOTICES - PENALTY FOR VIOLATION	310-10
PAYMENT TO BANK OF COMPENSATION DUE EMPLOYEES	340-7
PAYROLLS (See Salaries and Wages)	
PEDDLERS' LICENSE	
Free to Veterans	301-10
PER DIEM TO MEMBERS OF AREA PLAN COMMISSION AND BOARDS OF ZONING APPEALS	310-16
PETITION AND REMONSTRANCE PROCESS ON BUILDING PROJECTS	320-11 and 12
PETTY CASH AND CHANGE FUNDS (IC 36-1-8-2 and 3)	338-9
PLANNING AND ZONING	
Area Planning Departments (IC 36-7-4)	
PLATS	
Maintaining	310-9
Recording of	319-3
POWERS OF ATTORNEY	335-5 and 6
POOR RELIEF	
Procedures for Townships Authorized to Pay Poor Relief	296-10, 11 and 12
PRESCRIBED FORMS – SPREADSHEET UTILIZATION TO GENERATE EXACT REPLICAS	339-7
PRISONERS	
Expense of Trial of Inmates of State Penal Institutions - Paid by State (IC 35-11-2.1-1)	
Medical Expense - Payment of	301-4
PROBATION OFFICERS	
Salaries (IC 31-6-9-4)	
State Aid for Probation Services (IC 11-13-2)	
PROBATION SERVICES FUND	
Adult Supplemental	336-6
Juvenile Supplemental	336-6
PROCUREMENT OF SERVICES - ARCHITECTS, ENGINEERS, AND LAND SURVEYORS	306-6
PROPERTY, COUNTY (See County Owned Property)	

Bulletin

PROSECUTING ATTORNEY

Bad Check Accounts	307-9
Claims and Allowances	307-8
Conferences Called by Attorney General, Expense for Attending	298-3 and 4; 322-5 and 6
Counties - Membership Dues	307-8 and 9
Deputies - Salaries - Budget (IC 33-14-7-2)	307-6; 322-4 and 5
Disciplinary Fees	310-18
Disclosure Statement	307-7
Disposal of Property	307-8
Donation in Lieu of Moving Traffic Violation Court Costs	302-5 and 6
Investigators (IC 33-14-6-1)	
Number of Employees and Salaries	307-6
Office Space	307-6 and 7
Pretrial Diversion Program	307-10
Public Employees Retirement - Inclusion (IC 5-10.3-7-1)	
Purchases	307-7
Salaries (IC 33-14-7-5)	301-23 and 24
Schools and Conferences - Expense Attending	298-3 and 4
Special Prosecutors	298-4 and 5; 300-7 and 8; 322-3 and 4
Title IV-D Incentive Payments	295-11; 307-9
PROTECTIVE ORDERS	334-17

PSYCHIATRIC PERSONS

Clothing Furnished by State Hospitals (IC 16-14-18.1-12 and 13)	
--	--

PUBLIC ACCESS COUNSELOR'S DECISIONS	326-9 and 10
-------------------------------------	--------------

PUBLIC EMPLOYEES RETIREMENT FUND CONTRIBUTIONS	335-6
--	-------

PUBLIC FUNDS

Approved Depositories	311-7; 330-7; 331
Board of Finance, Members, Organization, Dates (IC 5-13-7)	306-9 and 10
Contracts With Banks or Trust Companies for Services (IC 28-1-24)	
Daily Deposits Required	315-7
Deposit of	302-7 and 8; 311-5; 316-21
Depository Proposals and Contracts	302-6 and 7; 306-4 and 5
Clerk of Circuit Court Funds - Separate Agreement	302-7
Recorder's Funds - Separate Agreement	302-7
Sheriff's Funds - Separate Agreement	302-7
Investment Cash Management System	326-3 and 4

Bulletin

PUBLIC FUNDS - (Continued)

Investments (IC 5-13-1)	
Investments in Repurchase Agreements	307-5
Money Market Mutual Funds	325-7 and 8
Safekeeping Receipts	330-7
Temporary Loans	
Tax Anticipation Warrants or Notes	
(IC 36-2-6-18, 19 and 20)	
Temporary Advancements Between Funds (IC 36-1-8-4)	

PUBLIC HEALTH NURSING ASSOCIATIONS - AID TO (IC 16-1-5.5)

PUBLIC NATURE OF RECORDS	319-7; 330-6 and 7
--------------------------	--------------------

PUBLIC NOTICE ADVERTISING	306-7 and 8; 310-10
---------------------------	---------------------

PUBLIC OFFICIALS

Meetings Called by State Board of Accounts (IC 5-11-14-1)	
---	--

PUBLIC RECORDS (See Commission on Public Records)

PUBLIC WORKS CONTRACTS (Also See Purchases) (IC 36-1-12)

Emergencies	338-10
Gross Income Tax - Out-of-State Contractors (IC 6-2.1-6-1)	
Interest for Late Payments	329-13
Projects Over \$100,000 - Bond of Contractor	329-15
Projects Over \$100,000 - Performance Bonds	329-14
Report of Construction and Service Contracts	331-3 and 4
Retainage	339-4; 340-6
Standard Forms of Agreement Between Owner and Architect and Owner and Engineer	303-11 and 12
Use of Own Work Force	301-8 and 9; 326-7; 329-13
Wage Scale Provisions	327-5

PURCHASES (Also See Highway Purchases, Printing Contracts and Public Works Contracts)

Advertising	340-5
Annual Bids	295-8 and 9; 300-5; 305-5 and 6
Bids and Contracts - General Provisions of Law (IC 36-1-9)	334-3 thru 10
Cancellation or Rejection of Bids	323-6
Computer Hardware and Software	312-11
Contracts Renewal	325-6 and 7
Emergencies	338-10
Forms	305-22 and 23
Intergovernmental Cooperative Purchasing (IC 36-1-7)	
Less than Threshold	305-22
New Purchasing Law	317-5
Penal Institutions - Purchases From (IC 11-10-6-4)	
State Contracts	300-10 and 11
Supplies, Materials and Equipment	305-21

PURDUE ROAD SCHOOL

Commissioners' Attending - Expenses Allowed
(IC 8-17-7-7)

312-3; 336-3 and 4

Highway Engineer and Highway Supervisor (IC 8-17-3-10)

312-3; 336-3 and 4

Surveyor (IC 36-9-8-2)

312-3; 336-3 and 4

RAILROAD CROSSINGS

Collection of Costs of Maintenance (IC 8-6-12-1)

RAINY DAY FUND

334-16 and 17

REAL ESTATE, COUNTY (See County Owned Property)

REASSESSMENT FUND, INVESTMENT OF

295-14; 338-10

RECORD OF HOURS WORKED

323-6

RECORDER

Exempt Documents for Fees

333-5

Expunging of Records

340-8

Mileage (See County Officers)

Nonconforming Fee

312-8 and 9

Questions from 1997 Annual Conference

314-6 thru 8

Questions from 1998 Annual Conference

319-9 thru 11

Questions from 1999 Annual Conference

323-3 thru 5

Questions from 2000 Annual Conference

329-3 thru 5

Questions from 2001 Annual Conference

333-9 thru 10

Questions from 2002 Annual Conference

338-16 and 17

Recording Copies

339-3

Release, Charges For

295-10

Salaries (See Salaries and Wages)

Records Perpetuation Fund

307-13

RECORDS (See Forms and Records)

RECORDS COMMISSION (See Commission on Public Records)

REFUSE DISPOSAL (IC 36-9-30)

REGISTRATION OF VOTERS (See Elections)

REGIONAL WATER, SEWAGE AND SOLID WASTE

DISTRICT DELINQUENCIES

332-12

REPORTS OF NAMES AND COMPENSATION OF OFFICERS AND EMPLOYEES

334-3 and 4; 340-5

RESPONSIBILITY FOR ESTABLISHING VACATION, SICK LEAVE,
PAID HOLIDAYS, AND OTHER SIMILAR BENEFITS

320-8 and 9

RETURN OF FUGITIVES (See Fugitives, Return of)

RIGHT-OF-WAY GRANTS

Assessment of Property (IC 6-1.1-4-14)

326-7

Bulletin

RIVERBOAT GAMBLING - ADMISSION TAXES	310-6 and 7 and 8
ROAD VIEWERS	
Per Diem and Mileage (IC 8-20-1-20)	
SAFETY BELT VIOLATIONS	314-9
SALARIES AND WAGES	
Assignment of Wages (IC 22-2-6)	
County Officers, Deputies, Employees	
Changes - After Being Fixed	312-5
Ordinance Fixing - Separate Ordinance	
Required (IC 36-2-5-3)	325-4
Not Payable in Advance	319-6
Manner of Payment	319-4
Record of Hours Worked	295-11 and 12; 300-12; 305-8; 323-6
Township Officers and Employees (IC 36-6-10)	300-9 and 10; 305-7
SALES DISCLOSURE FEE AND FUND	295-5 and 6
SALES TAX - EXEMPTIONS	310-4; 331-4
SANITARY LANDFILL	
Township - No Authority to Provide	319-7
SCHOOL BUS TURNAROUNDS	332-4
SCHOOL FUNDS	
County Borrowing - Requirements	301-3
Investment of (See Public Funds)	
SEATBELT VIOLATIONS	339-8
SETTLEMENTS (See Taxation)	
SEWER CHARGES, COLLECTION OF DELINQUENT	
Eligible for Tax Sale	295-10
Penalties After Certification	316-22
Sewer Liens Paid to Counties	306-9; 314-5 and 6
SHERIFF	
Accident Report Fund	332-9 and 10
Buy Money	332-10
Cars Furnished by County (IC 36-2-13-10)	
Employment of Inmates of County Jail (IC 11-12-5-3)	
Extradition of Prisoners	332-9
Federal Reimbursements for Housing Federal Prisoners	327-3; 332-11
Handgun Licenses	332-7, 8 and 9
Inmate Trust Fund	332-5 and 6 338-4

	<u>Bulletin</u>
SHERIFF - (Continued)	
IRS Article	298-9, attachment 15 thru 19
Jail Commissary Fund	332-6 and 7 330-7; 338-4
Jail Commissary Fund, Copy of Ledger to County Council	333-5
Matrons - County Jail (IC 36-8-10-5)	
Meals for Prisoners (IC 36-8-10-7)	
Allowances	298-14; 307-18; 312-13; 317- 10; 322-19; 327-13; 332-17; 336-14; 340-16 300-11; 301-4; 322-6
Medical Care for Inmates	302-5 and 6
Moving Traffic Violations	
Merit Boards (IC 36-8-10-3)	
Mileage - Except Return of Fugitives (See County Officers)	
Pension Plan (IC 36-8-10-12)	
Returning Prisoners - Allowance for (IC 35-33-19-3)	
Salaries (See Salaries and Wages)	
Salary Contracts	295-9
Social Security Incentive Payments to Counties	319-25; 332-11
Telephone Fees	316-22; 332-10 and 11
Uniforms Furnished by County (IC 36-8-10-4)	332-4 and 5
Vehicle Inspection Fund	
SICK LEAVE	
Law (IC 5-10-6-1)	
SINGLE AUDIT (A-128)	310-6
SMALL CLAIMS PROCEEDINGS - APPEARANCE BY LEGAL COUNSEL FOR COPORATIONS	317-4 and 5
SOCIAL SECURITY	
Rate 1996	306-6
Rate 1997	311-4
Rate 1999	322-8
Rate 2000	327-6
Rate 2001	331-5
Rate 2002	336-8
Rate 2003	340-5
Website	335-7
Withholding on New County Extension Employees	300-10
SOIL AND WATER CONSERVATION DISTRICTS	
Employees	338-10
Expenses	339-3

	<u>Bulletin</u>
SOLID WASTE DISPOSAL (IC 36-9-30)	
Solid Waste Management Districts	329-6
State Solid Waste Management Fees	330-4 and 5
Solid Waste Collection and Disposal	306-6 and 7
SPECIAL JUDGES (See Courts)	
SPECIAL PROSECUTOR	336-7
STATE EMPLOYEES	
Garnishments of Wages to Pay Child Support and Small Claims Judgments	312-4 and 5
STATE AND FEDERAL TELEPHONE AND ADDRESSES	295-13 and 14
STATE BOARD OF ACCOUNTS INTERNET ADDRESSES	336-12
STATE DEPARTMENT OF CORRECTIONS HOUSING REIMBURSEMENTS	316-22 and 23
STATE GRANTS	316-31
STATE OWNED LAND	
Removal of Taxes (IC 6-1.1-36-7)	
STATEMENT OF WAGES AND COMPENSATION - PUBLICATION	306-5; 311-3; 316-3; 321-3; 326-2; 331-2; 335-2; 340-4
STATEMENT OF RECEIPT AND DISBURSEMENTS - PUBLICATION	310-15
SUPERINTENDENT OF SCHOOLS	
Election (IC 20-2-4-1)	
SURETY BONDS	338-14 and 15
SURPLUS TAX (See Taxation)	
SURVEYOR	
Compensation	295-11
Corner Perpetuation Fund	295-10
Mileage (See County Officers)	
Salaries (See Salaries and Wages)	
Interpretation of Salary Law and 6	295-11; 301-5
TAX ADJUSTMENT BOARD	
Appointment of Members (IC 6-1.1-29-1 and 2)	303-6 and 7
Welfare Budget - Authority to Review (IC 6-1.1-18-3)	
TAXATION	
Abstract of Assessments (IC 6-1.1-14-1)	
Appeals on Assessments, Handling	329-12
Assessments	
Property Affected by Disaster (IC 6-1.1-4-11)	
Registration Notice Failure to File	298-11 and 12
Rehabilitated Property (IC 6-1.1-12-18 to IC 6-1.1-12-25)	
Bad Checks	293-5 and 6

TAXATION - (Continued)

Bank and Building Loan Tax (IC 6-5-10-1 to 6-5-10-7 and 6-5-11-1 to 6-5-11-11)	
Board of Review (See Board of Review)	
Cancellation of Taxes (IC 6-1.1-36-7)	
Certificate of Error (IC 6-1.1-15-12)	
Certificate of Payment - Issuance of License (IC 25-1-1-1)	
Collecting Agents - Banks (IC 36-2-10-19)	
Computer Accounting System - Approval of (IC 5-11-12-1)	
Death and Mortgage Release Lists (IC 16-1-17-6) (IC 36-2-11-24)	339-4
Delinquent Tax	
Governmental Officers and Employees (IC 6-1.1-22-14 to 6-1.1-22-17)	331-6
Include on Current Tax Statement (IC 6-1.1-22-8)	
Public Utilities	296-4 and 5
Tax Judgments - Calculation of Interest Rates	302-3 and 4; 321-4
Tax Judgments - Collection by Treasurer	312-8
Tax Judgments - Interest Rates on Judgments	296-5
Dog Tax (See Dog Tax)	
Duplicates	
Delivery to Treasurer by December 31 (IC 6-1.1-22-3)	
Economic Development Income Tax	309-5 and 6 and 7
Exemption and Deduction Fees	319-5
Increment Tax - Forestry Lands	301-10
Levies and Rates	
Notice of Tax Levies - After Meeting of Tax Adjustment Board (IC 6-1.1-17-12)	302-9 and 10
Notice by County Auditor to Governmental Units	315-7
Tax Adjustment Board (See Tax Adjustment Board)	
See Also Cumulative Funds	
Liability Under Twenty-Five Dollars (\$25.00)	311-5; 312-8; 317-4
Minimum Tax Bills	336-8 and 9
Mobile Homes (IC 6-1.1-7-1)	
Period for Payment of Taxes (IC 6-1.1-7-7 and IC 6-1.1-22-9)	
Postponement to Next Day Where Last Collection or Return Date Falls on Saturday, Sunday or Holiday (IC 6-1.1-37-10)	326-6
Production Credit Associations (IC 6-5-12-1 to 6-5-12-9)	
Professional Appraisers (IC 6-1.1-4-17 to IC 6-1.1-4-20)	
Property Acquired by School Corporation	315-6
Real Estate Transfers (IC 6-1.1-5-4)	
Reassessment Fund (IC 6-1.1-4-27 and IC 6-1.1-4-28)	
Refunds of Tax	
Approval of Claims	293-3, 4, and 5
Erroneous Tax - Basis - Claim Form	315-4 and 5
Interest on Refunds (IC 6-1.1-26-5)	
Returns - Failure to File - Penalties (IC 6-1.1-37-7 and IC 6-1.1-37-9)	

TAXATION - (Continued)

Settlements

Advance - Limit on - Procedure	305-20; 315-3
Certification of Collections by Treasurer (IC 6-1.1-27-2)	
Fall Taxes Collected Before May 10	316-20
Sewer Charges - Collection of Delinquent Assessments	314-5 and 6
Statements - Mailing by Treasurer (IC 6-1.1-22-8)	
State Owned Lands - Cancellation of Tax (IC 6-1.1-36-7)	
Surplus Tax Fund	312-4; 315-3 and 4; 320-7 and 8
Tax Refunds (Erroneous)	293-3, 4, and 5
Transfers (See Transfer Books)	

TAX INCREMENT FINANCING - STATE PROPERTY TAX
 REPLACEMENT CREDIT

333-22

TAX INCREMENT FINANCING - STATE BOARD OF ACCOUNTS PROGRAM

309-5

TAX SALES

Amounts Required to Keep Property From Being Sold at Tax Sale	303-12
Auditor's Bid for County	
Acquiring Title to Property Offered	301-9
Bid by Auditor	301-9
Deeds to County	301-9
Sale of Property Acquired (See County Owned Property)	
Auditor's Duties Prior to Sale	305-9 and 10
Erroneous Sale - Refunds	305-10
Failure to Pay Bid	305-10
General Article	329-7 thru 11
Improvements on Leased Ground	303-9
Invalid Tax Sale - Refund of Purchase Money	310-10; 315-6
Minimum Sales Price	325-6
Partial Payments	300-12; 305-8 and 9
Record of Tax Sales (IC 6-1.1-24-1)	301-9
Redemption - Period and Amounts Payable (IC 6-1.1-25-1 and IC 6-1.1-25-2)	326-8
Status of Improvements on Leased Ground	303-9
Tax Sale Surplus Fund	310-9

TEMPORARY LOANS

Grant Anticipation Notes	301-4
Law (IC 36-2-6-18)	301-4
Loans (Advances) Between Funds (IC 36-1-8-4)	301-4; 316-30

TITLE IV-D INCENTIVE PAYMENTS

295-11; 296-8 and
9; 326-9; 340-7

TORNADO/FLOOD DISASTER RELIEF FUNDS - ACCOUNTING PROCEDURES

329-7

TOWNSHIP TRUSTEE	
Salaries (IC 36-6-6-10)	
Notarizing Documents	306-5
TRANSFER BOOKS	
Transfer of Property - Tax Identification	
Numbers (IC 36-2-9-18)	
TRANSIENT MERCHANTS LICENSE	310-10 thru 14
TRAVEL EXPENSE	
Mileage Claims	307-12
Reimbursements	307-10; 314-11
TREASURER	
Mileage (See County Officers)	
Monthly Report	
Depository's Certificate of Balances	317-3 and 4
Questions from 1996 Annual Conference	310-19 thru 20
Questions from 1997 Annual Conference	315-16 thru 18
Questions from 1998 Annual Conference	320-6 thru 7
Questions from 1999 Annual Conference	325-13 thru 16
Questions from 2000 Annual Conference	330-11 thru 14
Questions from 2001 Annual Conference	334-21 thru 24
Questions from 2002 Annual Conference	339-19 thru 21
Salaries (See Salaries and Wages)	
TUBERCULOSIS ESCAPEES	
Law (IC 16-1-10-22)	
TUBERCULOSIS PATIENTS	
Outpatient Care Centers - Payment of Cost (IC 16-3-4-3)	
Payment by Counties of Hospital Patient Costs	
(IC 6-11-1-8)	
UNCLAIMED PROPERTY	316-27
UNCLAIMED WARRANTS (See Warrants)	
UNDERGROUND STORAGE TANK FINANCIAL ASSURANCE RULES	316-24, 25, and 26
UNIFORM ELECTRONIC TRANSACTIONS ACT	329-16
UNITED STATES SECURITIES	
Investments in (See Public Funds)	
VACANCIES IN OFFICE	331-4
VACATION AND SICK LEAVE OF EMPLOYEES	
Law (IC 5-10-6-1)	
Written Policy	333-4
VEHICLE INSPECTION FUND	327-6

VETERANS' BURIAL ALLOWANCES (See Burial of Members of
Armed Forces)

VETERANS' FREE PEDDLER'S LICENSES
Free (IC 25-25-2-1)

VIEWERS (See Road Viewers)

VOTING PLACES, NOTICE OF 327-5

WARRANTS

Outstanding - Cancellation of 302-8; 303-11;
322-8; 331-3;
336-12 and 13
Returned Checks 305-18 and 19

WEIGHTS AND MEASURES INSPECTOR
Compensation and Expense (IC 24-6-3-3)

301-3

WELFARE DEPARTMENT

Receipts - Handling of 301-11

YEAR END DUTIES - OUTGOING OFFICIALS

306-10 and 11;
311-4

YEAR 2000 COMPUTER COMPLIANCE

322-9

YEAR 2000 BACKUPS

325-26